

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF	) APPEAL NO. 07-A-2370
CORNELIUS AND JULIET J. MAATHUIS from the	) FINAL DECISION
decision of the Board of Equalization of Fremont	) AND ORDER
County for tax year 2007.	)

**RESIDENTIAL PROPERTY APPEAL**

THIS MATTER was conducted on the written record. Board Members Lyle R. Cobbs, David E. Kinghorn and Linda S. Pike participated in this decision. Appellant Cornelius and Juliet Maathuis submitted written information for consideration. Respondent Fremont County also submitted written information. This appeal is taken from a decision of the Fremont County Board of Equalization denying the protest of the valuation for taxing purposes of property described as Parcel No. RP13N43E243602A.

**The issue on appeal is the market value of a residential property.**

**The decision of the Fremont County Board of Equalization is affirmed.**

FINDINGS OF FACT

The assessed land value is \$154,450, and the improvements' valuation is \$90,140, totaling \$244,590. Appellant did not state the value requested.

The subject property is 3.78 acres of water influenced land along with a 1,440 square foot dwelling located on the North Buffalo River in the Island Park area.

The taxpayer suggested an assessment error was made. It was appellant's understanding, from a newspaper article, that a 30% increase would be applied to subject value. Appellant wrote that a 300% increase was applied to the subject land value.

Appellant also expressed that only one acre of subject was developed and the remaining 2.78 acres is undeveloped.

Respondent asserted the value increase in subject was based on a comparable sale in

the area. Respondent submitted a bare land sale which took place in May, 2006. The property was a 1.75 acre parcel located across the river from subject and sold for \$125,000. This was the only known sale in subject's area in three years. As such, adjustments were made to trend in subject's neighborhood based on the new sales data.

### CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

In assessing property for tax purposes, Idaho subscribes to market value as defined in Idaho Code § 63-201(10):

“Market value” means the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

Respondent had only one current sale to rely on in valuing subject area, as no sales have taken place in three years.

In determining market value for tax assessments Idaho Code § 63-205(1) states:

All real, personal and operating property subject to property taxation must be assessed annually at market value for assessment purposes as of 12:01 a.m. of the first day in the year in which such property taxes are levied, except as otherwise provided.

Idaho Code Section 63-511(4). Appeals from county board of equalization.

In any appeal taken to the board of tax appeals or the district court pursuant to this section, the burden of proof shall fall upon the party seeking affirmative relief to establish that the valuation from which the appeal is taken is erroneous, or that the board of equalization erred in its decision regarding a claim that certain property

is exempt from taxation, the value thereof, or any other relief sought before the board of equalization. *A preponderance of the evidence shall suffice to sustain the burden of proof.* The burden of proof shall fall upon the party seeking affirmative relief and the burden of going forward with the evidence shall shift as in other civil litigation. The board of tax appeals or the district court shall render its decision in writing, including therein a concise statement of the facts found by the court and the conclusions of law reached by the court. The board of tax appeals or the court may affirm, reverse, modify or remand any order of the board of equalization, and shall grant other relief, invoke such other remedies, and issue such orders in accordance with its decision, as appropriate. *(Emphasis added.)*

Although the Board understands Appellant's frustration, evidence has not been presented to support a reduction, or that error exists in the current assessment.

A property valuation for taxation purposes, as determined by an assessor, is presumed correct and the taxpayer has the burden of proof to show, by a preponderance of the evidence, an entitlement to relief. Merris v. Ada County, 100 Idaho 59, 64, 593 P.2d 394, 399 (1979).

One sale does not make a market but Appellant did not prove otherwise.

The court will grant relief where the valuation fixed by the assessor is manifestly excessive, fraudulent or oppressive; or arbitrary, capricious and erroneous resulting in discrimination against the taxpayer. Roeder Holdings, L.L.C. v. Bd. of Equalization of Ada County, 136 Idaho 809, 41 P.3d 237 (2001); Merris. Appellant claimed Respondent's assessment of subject was a mistake, but failed to prove specific errors by a preponderance of the evidence. Therefore, the Board finds Respondent's assessment of subject was not arbitrary and Appellant's claim for relief is not supported by a preponderance of the evidence. The decision of the Fremont County Board of Equalization is affirmed.

#### FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Fremont County Board of Equalization concerning the subject parcel be, and the same hereby is, affirmed.

MAILED February 4, 2008